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SELECTIONS FROM THE RECORDS OF THE BOMBAY GOVERNMENT.

No. LXII.—New Series.

PAPERS

RELATIVE TO THE INTRODUCTION

OF

110062

REVISED RATES OF ASSESSMENT

INTO

THE MOORBAR TALOOKA

OF THE

TANNA COLLECTORATE.

Bombay:
PRINTED FOR GOVERNMENT
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1861.

No. 561 of 1860.

Tanna, Collector's Office, Goregaon,
30th March 1860.

From J. R. Morgan, Esq.,
Collector, Tanna,

To S. Mansfield, Esq.,
Revenue Commissioner, N. D.

Sir,—I have the honour to transmit the accompanying Report, No. 21, dated 13th January 1860, and statements in original, received from Captain Francis, Superintendent Revenue Survey, on the revised rates proposed to be introduced into the villages of the Morbar talooka of this zillah.

Diagram received on the 7th February. Further reply on the 19th March 1860.

2. This talooka is composed of 252 villages, of which 4 are Inam, 5 held on the Izafut tenure, and the remaining 243 are Khalsat, or villages under direct Government management, divided between a Mamlutdar and Mahalkurry, there being 155 under charge of the first, and 97 under that of the second named officer.

Captain Francis' paragraphs 2, 3, and 4.

3. The situation of the kutcherries and distribution of the villages between these officers, is reported by Captain Francis to be convenient for supervision.

4. The measurement and classification of the lands in this talooka was performed during the years 1857-58, 1858-59, and present season, by Messrs. Waddington and Hexton.

Paragraphs 5 and 28.

5. It will be perceived that there is very little difference between the rates at present levied and the rates proposed by Captain Francis, which are the same as those sanctioned for the Nusrapoor talooka. The reasons which have induced Captain Francis to propose these rates for the different groups of villages are fully explained in the paragraphs as per margin.

Paragraphs 6 to 10.

6. Captain Francis has explained that this report has only reference to the Mahalkurry's division of this talooka; that, in consequence of the classification of the lands in the Mamlutdar's division having extended into the present season, he has been unable to prepare the necessary statements to accompany this report, and therefore requested my sanction to introduce the rates into the whole talooka, upon the strength of the data supplied for the Petta.

7. As I approved of the rates proposed, and it would have delayed for another year the introduction of the revised rates into this talooka, had I waited for the statements for the Mamlutdar's division to be completed, and as Captain Francis requested permission to commence the settlement at an early period to enable him to proceed to the Rutnagherry zillah, to introduce the Revenue Survey system there; and as the results to be expected deducible from the data supplied, regarding the Mahalkurry's division, were, I considered, satisfactory, I authorized the settlement being made according to the revised rates, which will, I hope, meet with your approval and the sanction of Government.

8. I would beg to refer you to the correspondence commencing with Mr. Collector Giberne's letter of the 13th April 1837, and ending with Mr. Revenue Commissioner Williamson's letter, No. 2285, of 10th October 1838, relative to the revised rates introduced by Mr. Coles, and touched upon by Captain Francis in the 22nd and 23rd paragraphs.

9. The proposed assessment on present cultivation, compared with the average realizations for the last ten years and realizations for 1858-59, shows that, in rice land, there is the slight decrease of Rs. (221) two hundred and twenty-one as regards the first period, and of Rs. (1,270) one thousand two hundred and seventy as regards the second; the realizations for this year 1858-59, however, being the highest, with one exception, since we have had the district.

Paragraph 25.

Rice.

Average of 10 years	Rs.	45,136
Proposed rates on present cultivation	,,	44,915
Decrease	Rs.	221
Realizations of 1858-59	Rs.	46,185
Proposed rates on present cultivation	,,	44,915
Decrease	Rs.	1,270

Wurkus.

Average of 10 years	Rs.	5,901
Proposed rates	„	6,776
Increase....	Rs.	875
Realizations of 1858-59	Rs.	6,589
Proposed rates	„	6,776
Increase....	Rs.	187

10. Whilst on the wurkus cultivation there is an increase, both on the average realization of ten years and realization of 1858-59, as per margin.

11. The proposed rates on both descriptions of land, compared with ten years average and realizations of 1858-59, shows that, in the former case, there is an increase of Rs. (654) six hundred and fifty-four, and in the latter a decrease of Rs. (1,084) one thousand and eighty-four.

Average realizations of 10 years on both descriptions of land	Rs.	51,037
Proposed rates on ditto	„	51,691
Increase....	Rs.	654
Realizations in 1858-59	Rs.	52,775
Proposed rates	„	51,691
	Rs.	1,084

12. Whilst the proposed rates on both the cultivated and waste land show an increase, as compared with ten years average, of Rs. (4,598) four thousand five hundred and ninety-eight, and with the realizations of 1858-59 of Rs. (2,860) two thousand eight hundred and sixty.

Average realizations of 10 years	Rs.	51,037
Proposed rates on both the cultivated and waste lands	„	55,635
	Rs.	4,598
Realizations of 1858-59	Rs.	52,775
Proposed rates on cultivated and waste lands	„	55,635
	Rs.	2,860

13. I am unable, without more detailed information than I at present possess, to offer an opinion on the claim set up by the Panderpeshas of this talooka, to a lower rate of assessment, alluded to in the 26th and 27th paragraphs of Captain Francis' report.

I have the honour to be,

Sir,

Your most obedient Servant,

J. R. MORGAN,
Collector.

No. 21 OF 1860.

Superintendent's Office, Camp Bhewndy,
13th January 1860.

From Captain J. FRANCIS,
Superintendent Revenue Survey and Assessment,

To J. R. MORGAN, Esq.,
Collector of Tanna.

SIR,—I have the honour to submit a report on the rates that I propose to introduce into the villages of the Morbar talooka at the current year's revenue settlement.

2. Morbar contains 255 villages according to the present records of the district. Three of these, however, shown as "Shewsund," or boundary disputes, have now to be deducted from the above number, as the land concerned has been apportioned off, at the settlement of the dispute, to the village to which it was found to have originally belonged, thus leaving 252 as the total number of villages, according to the account prepared from the survey measurements.

3. Four of the latter are held in Inam and five* on the Isafut tenure, the remaining 243 being the regular Khalsat villages of the district. But as it has been recently decided, in the orders† issued on the Report upon the Callian talooka, that Isafut villages are to be brought under the survey rates, the five held on that tenure in this district will be included in my proposals, making, with the Government villages above mentioned, a total of 248 villages to be brought under the settlement.

* Dewpeh, Potgaon, Mhasla, Kotehghur, and Shereh.

† Government resolution, No. 2662, dated 9th July 1859.

4. Of the 252 villages above mentioned, 155 are attached to the Soobah or Mamlutdar's division, and 97 to the Mahalkurry's division of the talooka. The town of Morbar, which is the head-quarter station of the district, is a good central spot for the chief kutcherry station, and is also an eligible situation for it, as being a healthy place in rather a feverish district. Kinowly, where the Mahalkurry is stationed, is also well suited for a kutcherry station, being pretty

Includes the 4 Inam.

much in the centre of the portion of the district attached to that division. The villages appear to have been originally allotted in a convenient manner for the supervision of both district officers, and the talooka, as a whole, comprises a compact piece of territory, judiciously arranged for revenue and police administration.

5. The measurement of the district was commenced in the season of 1856-57. Four establishments were employed that year and two in the succeeding one. Owing, however, to the feverish nature of the climate, the establishments were not moved into the district till the season was well advanced, so that the operation occupied only part of the two seasons referred to. The result of the test has already been exhibited in the returns submitted with the Annual Progress Report, from which I have extracted the summary of the result given in the statement appended.

6. Morbar is one of the most inland districts of the collectorate, and, with the exception, perhaps, of part of Kolwun, is more unfavourably situated with regard to natural facilities—for transporting its produce to the great markets on the coast—than any other district, the surface of a considerable part of it being too rough and undulating for cart traffic. Moreover, it is unfortunate in that nothing has been done by way of opening out communication with the coast, for to this present there is not a mile of made-road in the district. If, however, the projected road from Jooneer down the Malsez ghaut to Callian be constructed, it will pass through the centre of Morbar, and be of great advantage to it; but I am afraid the expense of this work is too great when considered with reference to the comparatively small tract of country that would thereby be brought in communication with the Railway, and with water carriage at Callian.

7. The latter town—distant about 15 miles from the confines of Morbar—is the great market to which almost all the rice of the district is carried. Carts are used for its transport for a distance of 7 or 8 miles inland beyond the town of Morbar; but the road is very rough and circuitous. There is also another cart-track through the northern part of the district to Wassind; but by far the larger portion of the rice is taken to market on pack bullocks.

8. In no district to which the settlement has as yet been extended, have I found the people so entirely dependent upon the cultivation of the soil for their support as those of Morbar, almost the whole

population being engaged in agricultural pursuits. The inhabitants of the coast districts, for instance, can and do add materially to their means of support by the profits from fishing and from the production of salt, and they have also an extensive field for labour near at hand in Bombay. The Morbar ryot, however, has no such extraneous means of contributing to his support, unless he leave his village for employment on the Railway or Public Works; and that kind of work is not generally popular amongst the cultivators of this district. The want of trade and manufactures is a great drawback, as it leaves the inhabitants so entirely dependent upon agricultural resources. But some good comes out of this want of other employment: for there is no doubt that the time that would have been thus spent is devoted to labour in the field, and, as a consequence, we see the land more carefully tilled than elsewhere; and I can speak from personal observation that such is really the case.

9. Notwithstanding the disadvantages above described, the people are pretty well off; and considering the circumstance that but few of them have any other resource to trust to but their fields, such a state of things indicates that the present assessment must, on the whole, be favourable, and such, it will be seen, is the opinion I have formed of it.

10. Morbar is surrounded, for the most part, by districts to which the settlement has already been extended. It adjoins Nusrapoor on the south, and Callian on the west; whilst it is separated from the Poona zillah by the Syhadree ghauts on the east,—Kolwun talooka on the north being the only unsurveyed district touching its boundaries. It has a great similarity to Nusrapoor, in regard to distance from markets; and in climate and general productiveness there is no appreciable difference between them. Nusrapoor is certainly better circumstanced with regard to means of communication. The Railway however, which passes through it, was not in existence when the rates were introduced; and though the line was sanctioned at that time, and under construction too, the Railway was not taken into consideration as a means of improving the resources of the district: consequently, for a comparison with Morbar, we must take the state of Nusrapoor before the Railway was opened, and at that time it had the branch road from Chowk to Callian as the means of transporting its produce to the latter market in one direction, and that from Chowk to Panwell to the market at the latter place in the other.

Morbar, as before mentioned, has no made-road of any kind; but the western parts of it are a few miles nearer to market* than any part of Nusrapoor, which may be taken as a set-off against the advantage the latter has in point of roads.

Callian.

11. Such being the similarity in the circumstances of the two districts, I propose to place them upon an equality in regard to assessment, by extending the Nusrapoor rates to Morbar. The maximum rate was Rs. 4-8-0 in the former case, exclusive of the addition made on account of the wurkus lands, whose assessment, as you are aware, was incorporated with the rice. Starting with this for the best villages, I have divided the district altogether into five different groups, with the following rate for each, viz:—

					Rs.	a.	p.
1st group of	67	villages,	for which	the rate is.....	4	8	0
2nd ditto	115	ditto	ditto		4	0	0
3rd ditto	15	ditto	ditto		3	8	0
4th ditto	15	ditto	ditto		3	0	0
5th { ditto	21	ditto	ditto		2	8	0
5th { ditto	14	ditto	ditto		2	0	0
	247*						

12. With regard to the manner in which the villages have been divided into classes, and the reasons for the reduction made in the rates in each case—The first group comprises most of the villages on the western side of the district adjoining the Callian talooka, the line being carried inland, so as to include those a few miles beyond the town of Morbar—situated in the rather open plain there is in the centre of the district,—and then taken across to the northern side so as to include those bordering on Wassind. All the villages in this class have a cart-road to Callian or to the Railway Station at Wassind.

13. The second group comprises a string of villages immediately east of the former, and includes also a few bordering on the Callian talooka, omitted from class 1 on account of their being rather jungly and somewhat inaccessible, which, taken together with the fact of

* Add Goruckghur, omitted from the statement on account of its not having any rice land, which makes the total of 248 villages to be assessed, as per paragraph 2.

their being generally further distant from market and mostly inaccessible for cart traffic, is the reason why a reduction of 8 annas on the former rate has been made in this case.

14. Class three, rated at Rs. 3-8-0, comprises the villages for the most part east of the preceding group, but generally further distant from market.

15. Class four, having a 3 rupee rate, comprises those adjoining the Ghauts on the side bordering on the Nusrapoor talooka, including also some of the villages belonging to the Mahalkurry's division, a little distance from the Ghauts, but difficult of access. The rate is the same that was applied to the part of Nusrapoor here alluded to at the settlement of that district.

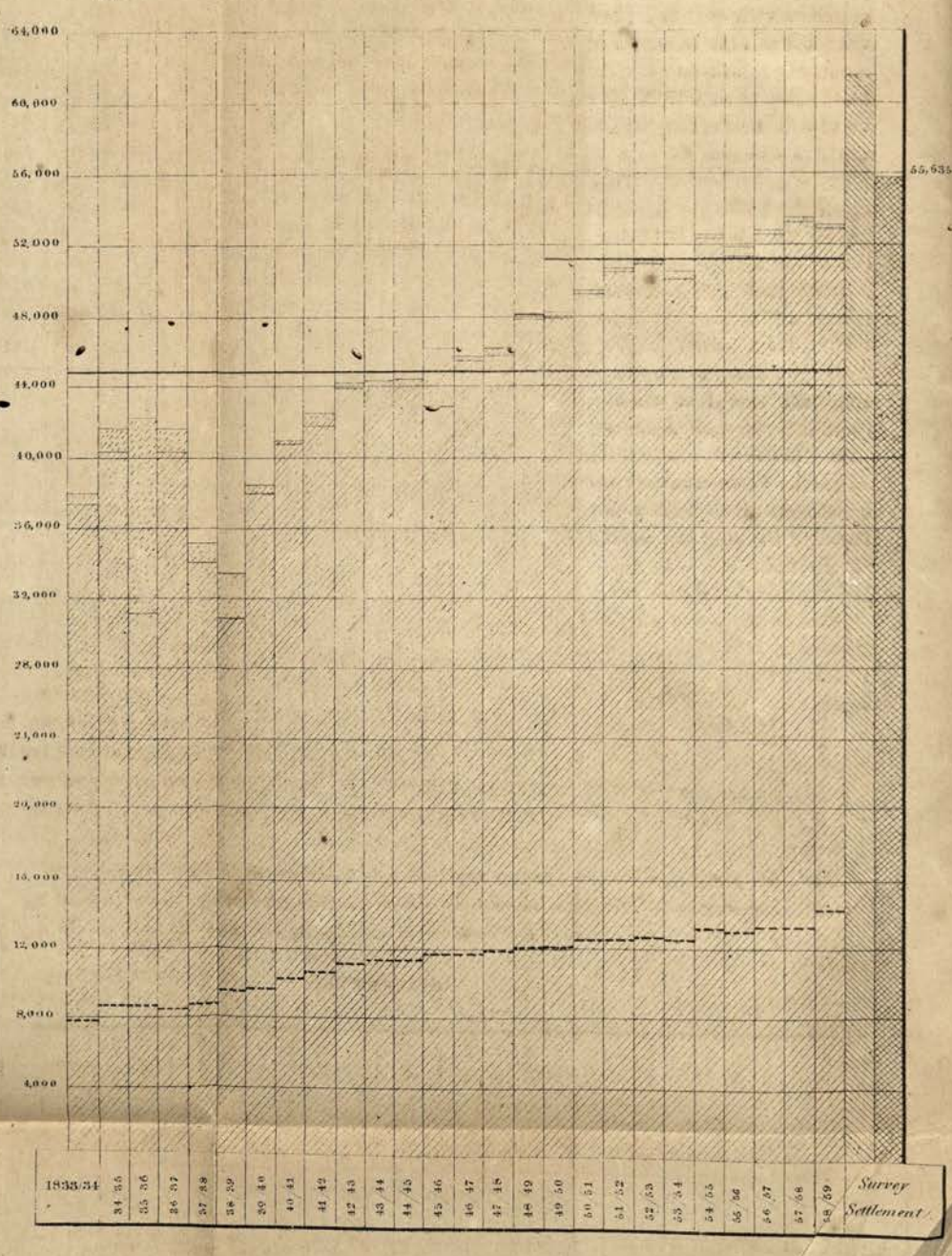
16. With regard to class five, it includes the most jungly villages of the district, for which I have fixed the rate of *Rs. 2-8-0* and *Rs. 2*. The low rate of Rs. 2, adopted in this case, is made specially to suit the circumstances of a few villages mostly situated in the north-eastern corner of the district, bordering on the Kolwun talooka. They are in a very out-of-the-way place, being in the rough country contiguous to the Ghauts in this locality, and are, moreover, inhabited almost entirely by Colies. They require a favourable settlement, as they have been much harassed of late years by the different "Bunds" that have disturbed the Ghaut country. Some of them were looted by Raghojee Bangria, and some are not far from the scene of Raghojee Naik's last descent into the Concan,—it being on the occasion of his return from this excursion to some of his haunts in the Deccan, that he and his whole party were surprised and entirely cut up in the recent gallant affair with the Nugger Police, commanded by the Superintendent, Mr. Souter.

17. Considering these circumstances, there is no doubt these villages need some nursing to enable the cultivators to acquire the means of extending their cultivation; and a low rate is, moreover, advisable as an inducement to this class* of people to settle down into quiet habits. Upon these grounds, then, I trust you will support my recommendation for the low rate proposed for these villages.

* Colies.

18. The wurkus lands of this district are valuable for cultivation only: for the grass they produce has no saleable value in the district, and the markets of the coast are too distant to admit of its transport

DIAGRAM exhibiting the extent of Government **LAND** annually under Cultivation for the last **26** years in **94** villages of the **KINOWLEE PETTAH** of **MOORBAR TALOOK** and its Gross & Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees across the Diagram.
2. The summit of the shaded portion of each column indicates the Rental, and of the dotted the Gross assessment on the cultivated Land, the intermediate spaces being the amount of Remission.
3. The Horizontal Broken Lines ---- show the extent of cultivation in acres for each Year.
4. The Horizontal Black Lines ___ mark the average Net Rental for **26** and **10** Years.
5. The summit of the column ▨ shows the Estimated Maximum Rental according to the proposed Rates of assessment, and of the column ▨ the total acres by the late measurements.

Example for the Year, 1858/59.

Cultivated Acres	300
Assessment thereon	52,87
Actual Realizations	52,77
Remissions	103

to them with profit. It is used entirely for "Rab;" but, though turned to a good account in that way, it yields no direct return to the cultivator. In consideration, therefore, of this part of the produce of these lands being of such little value, I propose to have a rate of three annas per acre, instead of four, which has, for the most part, been the standard rate of assessment for such lands throughout the part of the collectorate already settled. There are, however, some few villages in which the lands are particularly good for wurkus crops, and some few on the borders of Callian talooka, which might carry their grass to the markets of that district. For these two classes of villages I have adopted a four-anna rate; but by far the greatest part of the district will be brought under the three-anna one.

19. There is but a very small extent indeed of rubbee in the district, the revenue from that cultivation last year being only Rs. 19: what little land there is will be assessed at the usual $1\frac{1}{2}$ Rupee rate. There is no baghaet whatever.

20. Owing to a considerable part of the Mamlutdar's division not having been classified until the current season, work having been in progress till the end of the past month, I am unable to furnish a statement showing the result of the proposed rates for the villages of that division; but as all those under the Mahalkurry's charge were classified before the past monsoon, statements for the same have been prepared in the usual way, and the result in that case may be safely taken as the indication of the effect of the same rates in the Mamlutdar's division. That such will be the case, I have ascertained by applying the different classes of rates to several villages of the latter division that were classified last year, and I can, therefore, speak with considerable confidence upon this point. The result will, however, be submitted in detail after the introduction of the settlement; but meanwhile I have to solicit permission to introduce the rates upon the strength of the data supplied for the Mahalkurry's division only.

21. It will be seen from the diagram annexed, which includes the Mahalkurry's division only, that the revenue has been steadily increasing for the last 10 or 15 years, whilst remissions have almost entirely disappeared from the accounts,—Rs. 103 being the amount of them last year, and Rs. 63 the year before. The diagram exhibits the result of our revenue management for 26 years. For the four first years of this period, the original rates that were in operation

when the district was ceded were in force; but that they were too high for the resources of the agricultural classes at that period, may be inferred from the large remissions that were needed at that time. In one year (1835-36) the large sum of Rs. 11,390 was remitted out of a jummabundy of about Rs. 42,390, the collections that year being a little less than Rs. 31,000, whereas for the last two or three years they have amounted to about Rs. 53,000.

22. The impaired state of the resources of the agricultural classes at the period referred to, and the large outstanding balances which, in April 1836, are stated to have been Rs. 40,000 for the whole district, having been brought to the notice of Government, Mr. George Coles, then Assistant to the Collector, was entrusted with the duty of revising the assessment of the district; and, judging from the sequel, he appears to have made a judicious settlement, as a steady and continued increase in the revenue has followed upon his revision. We learn from his report that the district was assessed during the Peishwa's government, in 1788-89, by Sudasew Kaishew, at rates of Rs. 5-5-0, Rs. 4-4-0, and Rs. 3-3-0 per beegah, fixed with reference to the quality of the land; but that, on its being let out in farm, the Khotes raised the assessment to a uniform rate of Rs. 5-8-0, which obtained at the time his revision was made.

23. Classing the district according to the old Mahal divisions, he reduced the rates in five from Rs. 5-8-0 to Rs. 4-4-0, and in a few cases to Rs. 4 and Rs. 3-12-0. In the other three Mahals, being those towards the Ghauts, his rates were Rs. 3, Rs. 2½, Rs. 2, and in a few cases as low as Rs. 1½ per beegah. The first settlement according to these rates was made in 1837-38, and on referring to the diagram of that year, you will observe that the reduction made amounted to about Rs. 6,700, as shown by the difference in the jummabundy of that and the preceding year.* Some allowance should be made for the increase in cultivation in the latter year, equal to an extent of about 300 beegahs, which, at a four-rupee rate throughout, would give about Rs. 1,200 as due to this cause, leaving the reduction at about Rs. 5,000. The first year after the reduced rates were introduced would appear to have been a bad season, as about Rs. 2,500 were given in remissions; but the cultivators seem to have soon recovered

*1836-37..	Rs.	41,700
1837-38..	,,	34,940
	Rs.	6,760

under the liberal assessment fixed by this officer, which, aided by the great increase in the price of grain of all sorts that has since taken place, has effected a marked improvement in their condition.

24. With the people generally well off—as they certainly are now,—the price of grain yearly going up, the revenue also yearly increasing and yet paid with facility, this evidently is not a district that requires any reduction of assessment; and I am glad to be able to state that the rates proposed, being those which it should bear with reference to the rates of the other settled districts of the zillah, will not effect any perceptible reduction, as will be seen from the statement given in the following paragraph.

25. Referring, in the first instance, to the present assessment, I find that our collections in this division alone have been as follows, viz :—

	Rice.	Wurkus.	Total.
	Rs.	Rs.	Rs.
Annual amount deduced from the last ten years' realizations	45,136	5,901	51,037
Realizations in 1858-59	46,185	6,589	52,775

And the following will be the assessment resulting from proposed rates, viz :—

	Rice.	Wurkus.	Total.
	Rs.	Rs.	Rs.
On present cultivation	44,915	6,776	51,691
On waste	2,611	1,333	3,944
Total ... Rs.			55,635

From this it will be seen that the new assessment taken on the present cultivation only slightly exceeds the average collections of the past ten years, but is about Rs. 1,000 less than those of 1858-59,* which, with one exception, exceed the realizations of any other year since the district has been under our charge. The value of the waste being just Rs. 4,000, the new

* Collections of 1858-59 ..... Rs. 52,775
Survey assessment on the same extent. „ 51,691
Rs. 1,084

kumal will be about Rs. 3,000 in excess of last year's revenue, being therefore equal to an increase of six per cent. thereon. But, besides the fixed assessment above given, some additional revenue will be realized from dullee cultivation and from the tracts set apart for sale as grazing lands, the value of these sources not being included in the above account, as no assessment has been placed upon the lands set apart for these purposes. I should consider, therefore, that we may fairly estimate that the district, under the survey settlement, will pay between four and five per cent. more revenue than has hitherto been collected. This is only a small increase certainly, but considering the little that has been done for the district by way of opening out its resources, and its naturally unfavourable position, it is fully as much as could be expected under such circumstances.

26. With regard to the Panderpeshas of this district, they have recently petitioned for a continuance of the privilege of a lower rate for their class under the revised settlement, and have also, I find from a reference from your office, sent you a petition to the same effect. The parties claiming the privilege are, for the most part, the Deshmooks and Deshpandyas of the district, who are of the Maratha caste. On referring to Mr. Coles' Report for information as to what was done in regard to this class at his revision, I find the following remarks on the subject:—"The Panderpeshas' present rate I recommend should be reduced, in these five mahals, from Rs. 4-4-0 to Rs. 3-8-0, on the principle of justice to all parties, which Mr. Davies recommends." The Collector, Mr. Giberne, in handing on the Report, states as follows in reference to this part of Mr. Coles' proposals:—"The Panderpeshas' rates in the five mahals, Mr. Coles proposes to reduce from Rs. 4-4-0 per beegah to Rs. 3-8-0, and the Thakoors and Khatkurries from Rs. 3-3-0 to Rs. 3, which I beg to recommend on the principles recommended and adopted in the adjoining talooka of Nusrapoor." No allusion is specially made to the subject in the Government reply to the Report; but, as a general sanction is given to the proposals therein made, the privilege of a lower rate would appear to have been conceded at that time.

27. I am doubtful however, from what I have seen of the present revenue papers, whether any record of the Panderpesha land is forthcoming. I shall have an opportunity of carefully examining

the records at the time of introducing the settlement, and after that shall be in a position to give more specific information upon this point. Supposing, however, that such a record is forthcoming, I shall, in such case, carry out the form of settlement for Panderpeshas suggested in Government resolution No. 476, dated the 5th February 1859, which provides for the levy of their present rate on all the land brought to account in the survey measurement. But further inquiry, I trust, will enable me to submit more definite information upon this point; meanwhile, only their present payments will be levied this season, any increase thereon being given as remission, in the same way as such increases are treated when they occur in the holdings of ordinary ryots.

28. Owing to part of the district not having been classified, as before mentioned, till this season, a statement of the total area of the district has not been prepared. I am consequently unable to submit the usual information on this subject; and for the same reason, the classification test statements have not been completed. I can, however, state with confidence, from an examination of the rough returns sent me, that the classification has been carefully done by Messrs. Waddington and Hexton, part of whose work was examined by myself last season.

29. I have prepared a statement, hereto annexed, showing the rice and wurkus rates proposed for all the villages of the Mamlutdar's division, and their assessment will be calculated accordingly. But the result of these rates will not, as explained in paragraph 20, be submitted till after the introduction of the settlement.

I have the honour to be,
Sir,
Your most obedient Servant,

J. Francis, Captain,
Supt. Revenue Survey and Assessment, Tanna.

STATEMENT exhibiting the Rates proposed for the Villages of the Mamlutdar's Division.

Number.	Names of Villages.	Proposed Rates.		Remarks.
		Rice.	Wurkus.	
		Rs. a.	Annas.	
1	Mohoghur	4 0	4	
2	Patgaon	4 0	4	
3	Kachkolee	4 8	4	
4	Thoudlee	4 8	4	
5	Sasueh	4 8	3	
6	Naweh, Khoord	4 8	3	
7	Borewlee	4 8	3	
8	Kanoleh	4 8	3	
9	Museh	4 8	3	
10	Cherut	4 8	3	
11	Amubtambeh	4 8	3	
12	Agasee	4 0	3	
13	Doughurnaweh	4 0	3	
14	Jamboordeh	4 8	3	
15	Kanewreh	4 0	3	
16	Gowehlee	4 0	3	
17	Ambehgaon	4 8	3	
18	Gagoorlee	4 0	3	
19	Bandewlee	4 0	3	
20	Sakoorlee	4 0	3	
21	Narewlee	4 0	3	
22	Ghera Killeh, Singhur	3 0	3	
23	Oochaleh	4 0	3	
24	Tullehkul	4 0	3	
25	Kapolee	4 0	3	
26	Killeh, Gorukghur	....	3	
27	Kulumbeh	4 0	3	
28	Toolaie	4 0	3	
29	Kulumbhar	4 0	3	
30	Kanarleh	4 0	3	
31	Valeh	4 0	3	
32	Dhareh	4 0	3	
33	Marus	4 0	3	
34	Kemdoorlee	4 8	3	
35	Raweh	4 0	3	
36	Jamghur	4 0	3	
37	Kondaleh	4 8	3	
38	Khandareh	4 0	3	
39	Sewleh	4 8	3	
40	Aubleh, Boodrook	4 8	4	

Number.	Names of Villages.	Proposed Rates.		Remarks.
		Rice.	Wurkus.	
		Rs. a.	Annas.	
41	Danolee	4 8	4	
42	Mallar	4 8	4	
43	Puwaleh	4 8	4	
44	Baloom	4 0	3	
45	Koltun	4 0	3	
46	Manewlee, Boodrook	4 0	3	
47	Kandup	4 0	3	
48	Wudowlee	4 0	3	
49	Badaneh	4 0	3	
50	Kasgaon	4 0	3	
51	Kootul	4 0	3	
52	Nandgaon	4 0	3	
53	Surulgaon	4 0	3	
54	Mohopeh..	4 0	3	
55	Nagaon	4 0	3	
56	Dhywulee	4 0	3	
57	Majgaon	4 0	3	
58	Manewlee, Khoord	4 0	3	
59	Tooneh	4 0	3	
60	Tulowlee	4 0	3	
61	Purur	4 0	3	
62	Kandlee	4 0	3	
63	Ojewleh	4 0	3	
64	Anbleh, Khoord	4 0	3	
65	Sakreh	4 0	3	
66	Kissul	4 0	3	
67	Kurchondeh	4 0	4	
68	Walewreh	2 0	3	
69	Merdee	2 0	3	
70	Sawurneh..	2 0	3	
71	Phangulehguwan..	2 0	3	
72	Baradeh	2 0	3	
73	Jarghur	2 8	3	
74	Neyadee	2 0	3	
75	Morosee	2 0	3	
76	Tulowlee	3 0	3	
77	Kootul	2 8	3	
78	Pagneh	2 8	3	
79	Wyshakureh	3 0	3	
80	Dewanparreh	2 0	3	
81	Oodaldoho	2 0	3	
82	Tethbee	2 0	3	
83	Heraghur..	4 0	4	
84	Asoseh	4 8	4	
85	Kurowleh..	4 8	4	
86	Wudoo	4 8	4	
87	Chickleh	4 8	4	

Number.	Names of Villages.	Proposed Rates.		Remarks.
		Rice.	Wurkus.	
		Rs. a.	Annas.	
88	Wagewlee	4 8	4	
89	Usoleh	4 8	4	
90	Wajleh	4 8	4	
91	Kelar	4 8	4	
92	Goraleh	4 8	4	
93	Noudenee..	4 8	4	
94	Pushanee..	4 8	4	
95	Kalehwurkul	4 0	4	
96	Phulsolee	4 8	4	
97	Tembreh, Khoord	4 0	4	
98	Mandweh..	4 0	4	
99	Seelund	4 0	3	
100	Kamghur..	4 0	3	
101	Berwarree	4 0	3	
102	Tulleh	4 0	3	
103	Pulluskul..	4 8	4	
104	Manewlee	4 0	3	
105	Sewlee	4 8	3	
106	Veereh	4 8	3	
107	Sajaie	4 8	4	
108	Morbar	4 8	4	
109	Tembreh, Boodrook	4 8	4	
110	Koorsait	4 8	4	
111	Dhanewlee	4 8	4	
112	Brawungaon	4 8	4	
113	Seergaon	4 8	4	
114	Tembgaon	4 8	4	
115	Moraie	4 8	4	
116	Juraie	4 8	3	
117	Kotehghur	4 8	3	
118	Boowun	4 8	3	
119	Kullumkund	4 8	3	
120	Duhegaon	4 8	3	
121	Sadolee	4 0	3	
122	Patgaon (Isafut)..	4 0	3	
123	Masleh (Isafut)	4 0	3	
124	Dewpeh (Isafut)	4 8	4	
125	Mur	3 0	4	
126	Kullumbhar	3 0	3	
127	Mahaj	3 8	3	
128	Kawareh	3 0	3	
129	Naiegaon..	3 0	3	
130	Oombrolee, Khoord	2 8	3	
131	Doodnolee	3 8	3	
132	Kalosee	3 8	3	
133	Padeh	3 0	3	
134	Hind	3 8	3	

Number.	Names of Villages.	Proposed Rates. Rice.	Proposed Rates. Wurkus.	Remarks.
		Rs. a.	Annas.	
135	Kuduleh	4 0	3	
136	Ulleanee	3 8	3	
137	Pimpulghur	3 8	3	
138	Dusaie	4 0	3	
139	Deoghur	3 0	3	
140	Mandwut..	3 8	3	
141	Chou	3 8	3	
142	Yeklureh..	3 0	3	
143	Duhegaon	3 0	3	
144	Pendree	2 8	3	
145	Puloo	3 0	3	
146	Sonowleh..	3 0	3	
147	Syleseelghur	4 0	3	
148	Oombrolee, Boodrook	3 8	3	
149	Bulehgaon	3 8	3	
150	Kapree	2 8	3	
151	Manewlee..	3 0	3	
152	Tokowdeh	3 8	3	
153	Adowlee	2 8	3	
154	Koorshait	2 8	3	

J. FRANCIS, Captain,
Supt. Revenue Survey and Assessment, Tanna.

Measurement Test Statement.

Name of Talooka.	Years.	No. of Fields tested.	Fields in which the percentage error was within— 1	2	3	4	5	6	7	8	9	10	Errors above 10 per cent.
Morbar	1856-57	1,455	723	361	153	92	46	24	12	18	8	6	12
	1857-58	1,291	639	276	175	90	42	18	16	11	7	9	8

J. FRANCIS, Captain,
Supt. Revenue Survey and Assessment, Tanna.

STATEMENT contrasting the Survey Settlement with past payments for the Villages of Kenowlee Petta.

Number.	Names of Villages.	Payments under present Settlement.				Assessment according to proposed Survey Rates.							Total Cultivation and Waste.
		Taken on the average for 10 years.	According to Jummabundy of 1858-59.			Rate.	On the Cultivation of 1858-59.			On Waste Lands.			
			Rice.	Wurkus.	Total.		Rice.	Wurkus.	Total.	Rice.	Wurkus.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs. a.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Shehlowlee.....	449	458	49	507	4 8	426	78	504	4	..	4	508
2	Gagaon	1,302	1,309	72	1,381	4 8	1,275	166	1,441	52	1	53	1,494
3	Chaie	572	577	33	610	4 8	603	61	664	22	..	22	686
4	Mur	409	399	28	427	4 8	456	28	484	41	..	41	525
5	Hal.....	156	151	10	161	4 8	188	13	201	85	2	87	288
6	Ras.....	185	192	140	332	4 8	208	97	305	13	3	16	321
7	Shendroon	1,180	1,199	124	1,323	4 8	1,059	143	1,202	36	6	42	1,244
8	Dhyhewlee.....	783	800	81	881	4 8	826	93	919	9	..	9	928
9	Kulgaon	454	450	76	526	4 8	417	96	513	31	..	31	544
10	Bhagdul	275	282	74	356	4 8	269	57	326	7	19	26	352
11	Lanar, Boodrook	999	869	188	1,057	4 8	808	219	1,027	102	49	151	1,178
12	Lanar, Khoord	318	320	52	372	4 8	351	65	416	29	13	42	458
13	Taimbreh	822	831	92	923	4 8	720	107	827	89	..	89	916
14	Masowneh	404	383	60	443	4 8	375	27	402	55	14	69	471
15	Baoghur.....	430	447	49	496	4 8	446	38	484	13	..	13	497
16	Ambewlee	147	170	63	233	4 8	232	59	291	15	..	15	306
17	Shereh (Isafut).....	1,322	1,197	139	1,336	4 8	1,459	86	1,545	63	5	68	1,613
18	Chinchowlee	371	374	53	427	4 8	345	68	413	25	..	25	438
19	Jambeh	372	373	48	421	4 8	351	37	388	5	7	12	400
20	Kenowlee..	810	855	44	899	4 0	818	114	932	34	1	35	967
21	Bableh	369	402	32	434	4 0	339	57	396	14	..	14	410
22	Sheel	868	884	81	965	4 0	860	107	967	34	..	34	1,001
23	Bakree	111	108	16	124	4 0	89	15	104	42	..	42	146
24	Chickulgaon	1,060	1,108	102	1,210	4 0	1,111	136	1,247	122	..	122	1,369

25	Vailowlee, Khoord....	460	463	48	511	4	0	440	51	491	7	..	7	498
26	Khurowlee	500	494	32	526	4	0	434	27	461	90	13	103	564
27	Wachkoleh.....	177	186	14	200	4	0	173	26	199	20	..	20	219
28	Churowlee.....	488	491	31	522	4	0	492	54	546	3	6	9	555
29	Seerwunj	241	245	16	261	4	0	245	31	276	120	44	164	440
30	Behlowlee	92	94	4	98	4	0	86	7	93	8	..	8	101
31	Dussaie	1,370	1,446	110	1,556	4	0	1,344	95	1,439	79	7	86	1,525
32	Sathgaon	642	669	48	717	4	0	642	117	759	9	10	19	778
33	Mullehgaon	1,106	1,162	73	1,235	4	0	1,153	148	1,301	8	7	15	1,316
34	Barejgaon	428	450	36	486	4	0	408	120	528	23	2	25	553
35	Shelotur	431	470	72	542	4	0	464	33	497	52	62	114	611
36	Kasgaon	337	384	44	428	4	0	402	69	471	26	..	26	497
37	Moogaon	1,049	1,075	111	1,186	4	0	1,040	110	1,150	51	14	65	1,215
38	Oomraie.....	920	949	47	996	4	0	874	72	946	12	1	13	959
39	Purtolee.....	281	307	27	334	4	0	263	42	305	24	..	24	329
40	Tooneh	1,117	1,127	124	1,251	4	0	1,053	123	1,176	14	34	48	1,224
41	Lowleh	737	754	79	833	4	0	617	59	676	19	..	19	695
42	Kanweh.....	650	687	53	740	4	0	598	118	716	18	2	20	736
43	Phopowree.....	307	320	32	352	4	0	274	43	317	9	..	9	326
44	Vehlowlee, Boodrook..	1,147	1,183	333	1516	4	0	1,207	189	1,396	75	220	295	1,691
45	Moosaie.....	574	599	123	722	4	0	556	94	650	8	9	17	667
46	Shehmveh	612	624	30	654	4	0	536	42	578	45	..	45	623
47	Kooleh	299	294	25	319	4	0	252	31	283	9	..	9	292
48	Charowlee	514	541	88	629	4	0	533	58	591	16	2	18	609
49	Soho	1,088	1,133	138	1271	4	0	998	162	1,160	13	..	13	1,173
50	Nandgaon	235	240	12	252	4	0	209	19	228	11	..	11	239
51	Kanchree	374	419	81	500	4	0	412	92	504	18	13	31	535
52	Sawrolee.....	597	656	254	910	4	0	638	125	763	31	34	65	828
53	Pulsolee.....	270	283	40	323	4	0	256	63	319	36	2	38	357
54	Nurgaon.....	354	375	32	407	4	0	308	28	336	26	35	61	397
55	Kochreh, Khoord....	157	176	34	210	4	0	138	23	161	3	3	6	167
56	Ambewlee	80	91	35	126	4	0	89	38	127	1	..	1	128
57	Ashteh	255	264	42	306	4	0	248	44	292	7	..	7	299
	Carried over....	32,057	52,789	3,974	36,763	..		17,382	4,320	35,733	1,833	640	2,473	38,206

Number.	Names of Villages.	Payments under present Settlement.				Assessment according to proposed Survey Rates.							Total Cultivation and Waste.
		Taken on the average for 10 years.	According to Jummabundy of 1858-59.			Rate.	On the Cultivation of 1858-59.			On Waste Lands.			
			Rice.	Wurkus.	Total.		Rice.	Wurkus.	Total.	Rice.	Wurkus.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs. a.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought over....	32,057	52,789	3,974	36,763	..	17,382	4,320	35,733	1,833	640	2,473	38,206
58	Andewlee	324	348	68	416	4 0	314	46	360	23	15	38	398
59	Dhywulee	227	241	17	258	4 0	216	32	248	10	11	21	269
60	Khurur	560	585	51	636	4 0	556	86	642	19	..	19	661
61	Ambhurjeh	779	802	49	851	4 0	832	57	889	21	16	37	926
62	Heweh	362	376	116	492	4 0	427	79	506	20	21	41	547
63	Shehlowlee	570	586	30	616	4 0	607	40	647	22	..	22	669
64	Undar.....	311	283	33	316	4 0	308	32	340	24	..	24	364
65	Ulleanee	1,287	1,260	114	1,374	4 0	1,361	167	1,528	70	7	77	1,605
66	Tulleh	285	255	40	295	4 0	274	27	301	125	15	140	441
67	Nehrolee.....	490	459	111	570	4 0	484	48	532	39	49	88	620
68	Sergaon	427	443	72	515	4 0	458	74	532	42	28	70	602
69	Nurgaon.....	1168	1,193	172	1,365	4 0	1,113	117	1,230	39	14	53	1,283
70	Sapgaon.....	465	467	32	499	4 0	445	61	506	11	..	11	517
71	Ghosaie	61	62	2	64	4 0	74	..	74	3	6	9	83
72	Kutehghur (Isafut) ..	360	306	61	367	4 0	526	54	580	11	24	35	615
73	Khyreh	259	269	52	321	3 8	234	73	307	21	4	25	332
74	Sarungpooree	470	481	131	612	3 8	438	62	500	69	128	197	697
75	Malkhind	375	381	65	446	3 8	319	45	364	7	10	17	381
76	Apteh	750	772	245	1,017	3 8	734	56	790	11	81	92	882
77	Kochreh, Boodrook ..	86	103	76	179	3 0	85	23	108	27	43	70	178
78	Koodshait	41	47	21	68	2 8	34	1	35	3	12	15	50
79	Ambehkoor	63	68	186	254	2 8	67	119	186	10	34	44	230
80	Vailkoom	229	237	15	252	2 8	233	63	296	9	8	17	313
81	Khair.....	162	166	7	173	2 8	174	59	233	9	5	14	247
82	Shelgaon	336	363	7	370	2 8	367	59	426	6		6	432

83	Wunateh	87	87	6	93	2	8	90	29	119	2	2	4	123
84	Shaie	96	103	11	114	2	8	104	22	126	3	..	3	129
85	Behlowlee	149	154	18	172	2	8	148	23	171	1	..	1	172
86	Sheroshee	336	339	62	401	2	8	384	123	507	9	..	9	516
87	Mal	298	324	475	799	2	8	341	241	582	35	114	149	731
88	Ambewlee	111	114	13	127	2	8	124	56	180	..	..	..	180
89	Juraie.....	267	279	37	316	2	8	295	118	413	11	1	12	425
90	Tullehgaon	859	871	95	966	2	8	786	264	1,050	51	..	51	1,101
91	Allow.....	178	187	7	194	2	0	165	36	201	..	..	..	201
92	Chasoleh	254	263	77	340	2	0	239	43	282	5	24	29	311
93	Degehphul.....	8	10	9	19	2	0	10	9	19	1	..	1	20
94	Phangloshee	89	112	33	145	2	0	136	12	148	9	21	30	178
	Total....	45,236	46,185	6,590	52,775	..		44,915	6,776	51,691	2,611	1,333	3,944	55,635

J. FRANCIS, Captain,
Superintendent Revenue Survey and Assessment, Tanna.

No. 2189 OF 1860.

Tanna, Collector's Office,
16th November 1860.

From J. R. MORGAN, Esq.,
Collector of Tanna,

To S. MANSFIELD, Esq.,
Revenue Commissioner, N. D.

SIR,—With reference to my letter No. 561, of the 30th of March last, forwarding Report from Captain Francis, Superintendent of Revenue Survey, regarding rates proposed for the Mahalkurry's division of the Morbar talooka of this zillah, I have the honour to transmit a further report from this officer concerning the Mamlutdar's division of the same talooka.

2. Having approved of the rates proposed, as explained in the 7th paragraph of my letter above quoted, I authorised, pending the Government sanction, the introduction of the rates during the year; and as the subject has been so fully entered into by Captain Francis in his first letter, I do not appear called upon to offer any remarks on the rates proposed in the present report.

3. The following table shows at a glance the revenue settlement, according to the new rates, compared with the average amount of revenue realised during the past ten years :—

	Ten years' averages.			Jummabundy for 1859-60. According to Survey Rates.		
	Rice.	Wurkus.	Total.	Rice.	Wurkus.	Total.
Pragraph 2.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mamlutdar's division	67,480	9,726	77,206	68,018	9,215	77,233
Mahalkurry's division	45,136	5,901	51,037	45,332	6,615	51,947
			1,28,243			1,29,180

4. It will be thus seen that the settlement of 1859-60, according to survey rates, is within a few hundred rupees of the average realizations during the last ten years. If to this is added the revenue derivable from the waste land, viz:—

For Mamlutdar's division	Rs. 6,237
For Mahalkurry's division	„ 3,564
	Rs. 9,801

the total realizable revenue for the entire talooka will be Rs. 1,38,981, or above Rs. 10,000 more than the average realizations of the past ten years.

5. The settlement may be considered satisfactory; and as we have hitherto found in nearly all the districts in the Concan into which the survey rates have been as yet introduced the waste lands sought for, we may expect to find the waste lands in these districts gradually taken up.

6. The subject of the one-anna extra rate for general improvement, to which allusion is made in the 5th paragraph of Captain Francis' report, having been disposed of by the Government resolution, as per margin, received with your memorandum No. 2266 of 10th idem, no further measures are necessary.

No. 3567, of 6th October last.

7. I do not agree with the views expressed by Captain Francis in the 6th and six following paragraphs relative to the Enam lands claimed by certain parties in the Jureeshiroshee turf. If the claimants have any proof of their right to enjoy a larger quantity of land than they now hold, their claims should most undoubtedly be attended to; but I do not think that Government can be justly called upon to give up a large extent of land merely because the parties concerned are dissatisfied with the settlement, which appears to me to have been justly made.

8. It would appear that the wurkus land under cultivation at the time of Mr. Coles' survey was measured, and allowed to be held rent-free; and since this all wurkus land brought under cultivation during the year in excess of Mr. Coles' measurement has been assessed.

Paragraph 6.

9. Should the Enamdars have been entitled to a larger quantity of land than allowed at Mr. Coles' survey, they would surely have

claimed it at the time; not having done so, and having paid rent for all land in excess of Mr. Coles' measurement, it may, I think, be presumed that the claim now set forth is groundless.

10. Captain Francis has not explained how he obtained the result shown in the statement in paragraph 10, or on what grounds he considers the Enamdars entitled to a larger extent of land rent-free than that at present enjoyed.

11. Government may, however, be induced, under the peculiar circumstances of the case, to deal with these land-holders as suggested by the Superintendent; and as the summary settlement will probably be shortly introduced into these districts, Captain Francis' suggestion of allowing the extra land alluded to in the 10th paragraph might be sanctioned, pending final settlement of the question. Should this be permitted for the Jureeshiroshee turf, I beg to suggest that Captain Francis be authorised to make the same arrangement for the two turufs referred to in the 12th paragraph of his report.

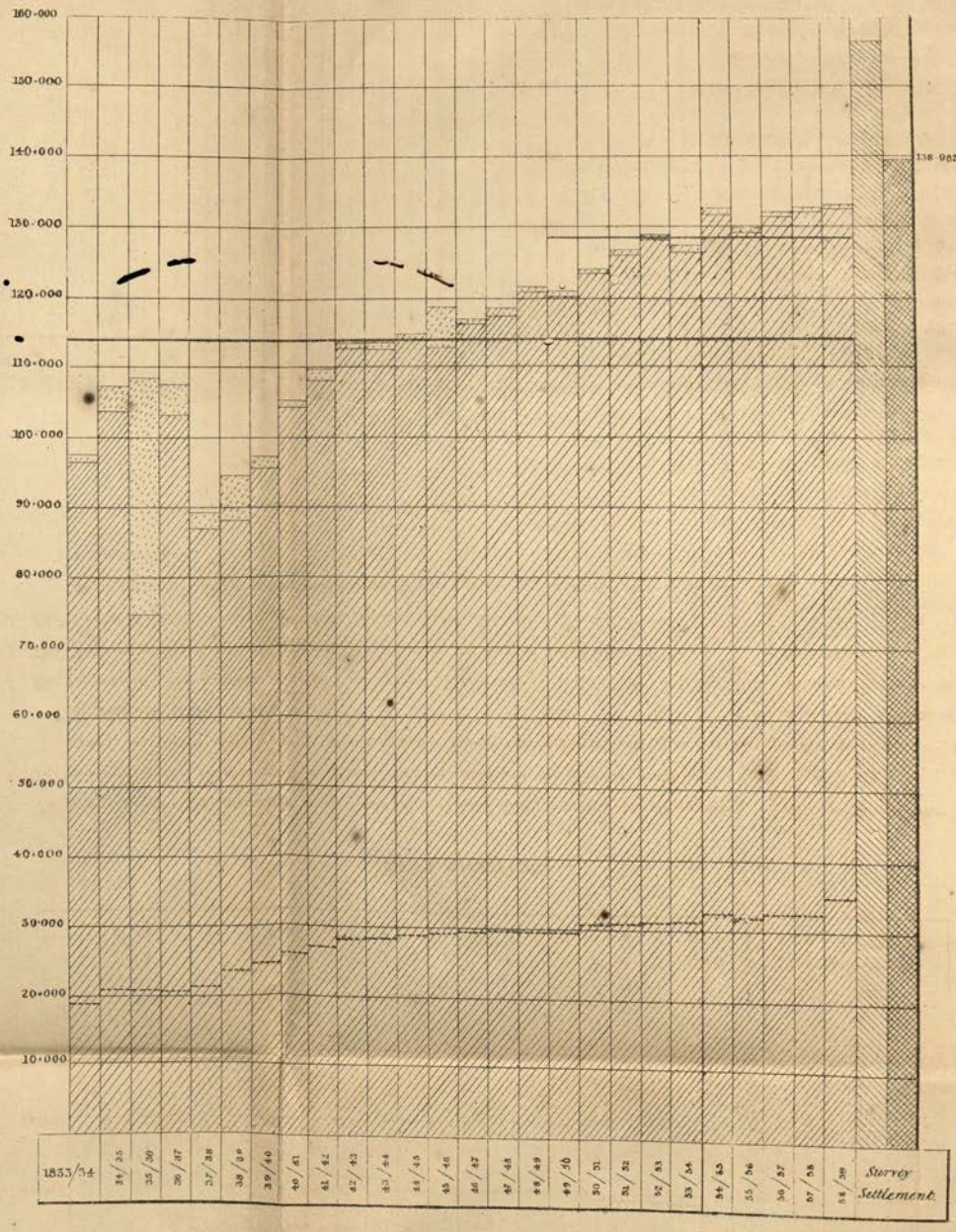
12. With reference to the 13th and the following paragraphs, in which the rights of Izafutdars and their ryots are discussed, and the latter part of the 17th paragraph, I would beg to observe that Government having decided, by resolution No. 2662 of the 9th July 1859, that the full survey rental should be exacted from the holders of the Izafut villages in the Panwell talooka, the Izafutdars of the Morbar talooka should, I am of opinion, be required to pay the survey rental of their villages.

13. The rights of the ryots in these villages, or any general question in regard to the Izafut villages throughout the Concan, might, I am of opinion, be more conveniently discussed distinctly; and Captain Francis, who appears to have deferred the introduction of the survey rates into the Panwell villages, might be required to explain fully the causes that have delayed the measure sanctioned by Government, and to submit, in a separate letter, any propositions he may have to offer in respect to Izafut villages generally.

14. Before concluding my letter, I beg to refer you to the correspondence ending with letters, as per margin, relative to the revision of assessment by Mr. Coles in the Morbar talooka, and the payment of a sum of money from the Treasury on account of

No. 1139 of 21st July 1837, from Revenue Commissioner to Collector. Memorandum No. 438 of the 6th March 1849, from Revenue Commissioner to Collector.

DIAGRAM exhibiting the extent of Government LAND annually under cultivation for the last 26 Years, in 248 villages of the MOORBAR TALOOK, and its Gross and Net Assessment.



EXPLANATION.

1 The various items are measured by the Scale of Acres and Rupees across the Diagram.

2 The summit of the shaded portion of each column indicates the Rental, and of the dotted the Gross assessment on the cultivated Land, the intermediate spaces being the amount of Remissions.

3 The Horizontal Broken Lines------show the extent of cultivation in acres for each Year.

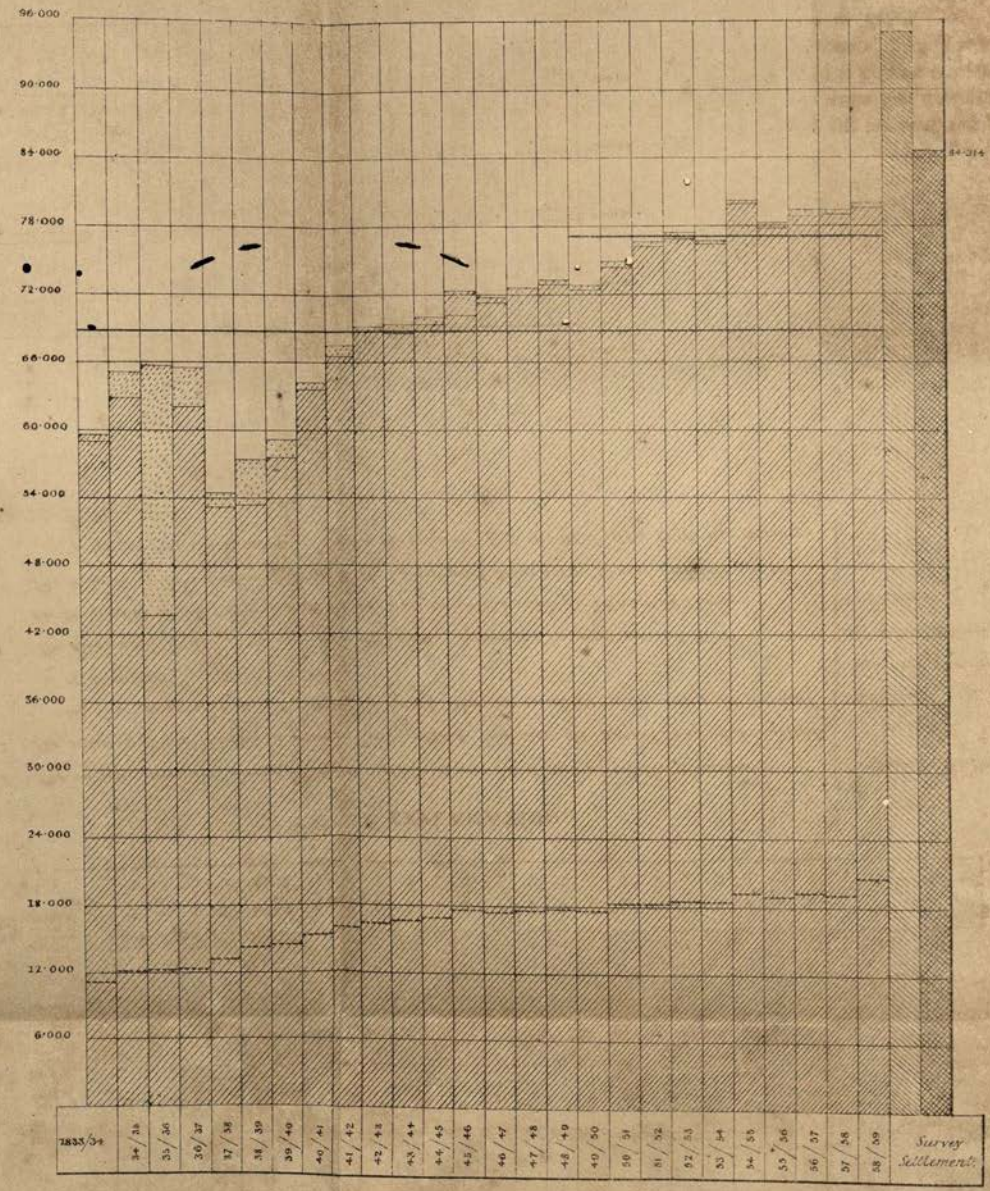
4 The Horizontal Black Lines——mark the average Net Rental for 26 and 10 Years.

5 The summit of the column ▨ shows the Estimated Maximum Rental according to the proposed Rates of assessment, and of the column ▨ the total acres by the new measurements.

Example for the Year 1858/59

Cultivated Acres	34·089
Assessment thereon	132·932
Actual Realizations	132·610
Remissions	·322

DIAGRAM exhibiting the extent of Government LAND annually under Cultivation for the last 26 Years in 154 villages of the MAMLUTDAR'S DIVISION of MOORBAR TALOOK and its Gross and Net Assessment.



EXPLANATION.

1. The various items are measured by the Scale of Acres and Rupees across the Diagram.
2. The summit of the shaded portion of each column indicates the Rental, and of the dotted the Gross assessment on the cultivated Land, the intermediate spaces being the amount of Remission.
3. The Horizontal Broken Lines------show the extent of cultivation in acres for each Year.
4. The Horizontal Black Lines——mark the average Net Rental for 26 and 10 Years.
5. The summit of the column ▨ shows the Estimated Maximum Rental according to the proposed Rates of assessment, and of the column ▨ the total acres by the new measurements.

Example for the Year 1858/59

Cultivated Acres	20·630
Assessment thereon	30·038
Actual Realizations	29·838
Remissions	220

Lagima hucks, levied direct from Ryots by the Zemindars, and which were, at Mr. Coles' settlement in 1837, consolidated in the revised assessment.

15. I beg to apologise for the delay that has occurred in forwarding on Captain Francis' Report, and to explain that, shortly after receiving it in July last, I was taken so unwell as to be unable to take up any work, and the Report has thus laid over till my return from leave on the 1st instant.

I have the honour to be,

Sir,

Your most obedient Servant,

J. R. MORGAN,
Collector.

3 Copies for the Mahalkurry's division.
3 Copies for the Mamlutdar's division.
3 Copies for the entire Talooka.

P. S.—I beg to transmit the diagrams, as per margin, regarding the Morbar talooka.

J. R. MORGAN,
Collector.

No. 324 OF 1860.

Superintendent's Office, Poona,
2nd July 1860.

From Captain J. FRANCIS,
Supt. Revenue Survey and Assessment, Tanna.

To J. R. MORGAN, Esq.,
Collector of Tanna.

SIR,—With reference to the remarks in paragraph 20 of my Report on the revision of the Assessment of the Morbar talooka, I have now the honour to submit the information therein promised, in regard to the settlement introduced into the villages of the Mamlutdar's division.

2. The rates proposed for this division have already been shown, the villages being included in the summary of the different rates given in paragraph 11 of the original Report. The following state-

ment shows the assessment under the rates in question, and the increase and decrease on past payments consequent on their introduction :—

	Rice.	Wurkus.	Total.	Assessment of Waste Lands.	Grand Total.
	Rs.	Rs.	Rs.		
Average annual revenue of the past ten years	67,480	9,726	77,206	....	....
Jummabundy of 1859-60, according to old rates	70,738	10,140	80,878	No record.	80,878
Ditto according to Survey rates.	68,018	9,215	77,233	6,237	83,470
Increase....	....	....	....	....	2,592
Decrease....	2,720	925	3,645	....	....

From this it will be observed that the jummabundy of this year, under the survey settlement, is almost the exact amount of our annual realizations, taking the average of the past ten years' collections. If, however, the settlement be compared with the jummabundy of this year, under the old rates, there is a decrease of Rs. 3,645,* which represents the reduction on present cultivation. But so large a sum as Rs. 80,878 has never been realized from this division. The revenue of 1858-59, which was Rs. 79,835, or about a thousand less, is the largest collection on record; so that the comparison above made is scarcely a fair way of exhibiting the result, inasmuch as it makes the reduction appear considerable, and the eventual gain on the survey settlement comparatively small; for the kumal, by this way of comparing results, is only Rs. 2,592 more than the assumed revenue of 1859-60, whereas it is, in reality, above Rs. 3,500 in excess of the highest collection on record.

* Jummabundy according to old rates ..... Rs. 80,878
Do. according to Survey.. Rs. 77,233
Rs. 3,645

3. However, the fact of the survey kumal being a thousand rupees more or less, according to the year taken as the standard of comparison, is matter of little consequence. The real question is, whether the settlement represents fairly the proportion that this

district should contribute to the general revenues of the zillah under the scale of assessment now being carried out under the operations of the survey. This point has already been discussed in the original report, wherein the grounds on which the rates were fixed have been fully explained. The satisfaction with which they were received by the Ryots, and the absence of complaints against the settlement, may, I think, be taken as evidence of the correctness of the conclusions therein arrived at.

4. The following statement exhibits the result of the settlement for the two divisions, viz:—

	Jummabundy of 1859-60.							
	According to old Rates.			According to Survey Rates.				
	Rice.	Wurkus.	Total.	Rice.	Wurkus.	Total.	Waste.	Grand Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mamlutdar's division, 154 villages, inclusive of 3 Isafut	70,738	10,140	80,878	68,018	9,215	77,233	6,237	83,470
Mahalkurry's division, 94 villages, inclusive of 2 Isafut	47,052	6,429	53,481	45,332	6,615	51,947	3,564	*55,511
	1,17,790	16,569	1,34,359	1,13,350	15,830	1,29,180	9,801	1,38,982
Increase.....	....	....	....	....	....	....	....	4,623
Decrease.....	....	....	....	4,440	739	5,179	....	....

From this it will be seen that the new kumal is only Rs. 4,623 in excess of this year's jummabundy by the old rates. The circumstance of the large amount brought to account as the assumed revenue of that year has been explained in the preceding paragraph, in discussing the effect of the settlement on the Mamlutdar's division. But if the revenue for 1858-59 be taken as the standard of comparison, the kumal will then be shown to be above six thousand in excess of the highest realizations on record; and I consider this to be a satisfactory result for a district so wanting in natural and artificial advantages as Morbar.

* *Note.*—There is a difference of Rs. 124 between this and the amount given in statement in paragraph 25 of Report. The latter was made out from the rough papers, and this herein given is taken from the calculated assessment of each village.

5. The one anna extra rate, to provide a road and general improvement fund, has to be added to the assessment already given, as the order for its imposition did not arrive in time to admit of the necessary addition to the original assessment being made. The jummabundy of all but about 30 villages had been completed ere the order was received; and as the papers for the latter had been prepared, it could not have been carried out in their case without retarding the settlement beyond the usual period. I have, however, taken the necessary measures for its imposition, having personally informed the Ryots of the last-settled villages of their liability to the payment, and intimated this also by order through the Mamlutdar and Mahalkurry to the Ryots of those settled prior to the receipt of the Resolution upon this subject.

6. The Jemadars, Patels, and Mhars of the part of the Mahalkurry's division known as the Juree Sheroshee turuf are dissatisfied with the arrangement made at time of settlement with regard to their Inam holdings in wurkus lands, and have petitioned the Commissioner and yourself on the subject. The Inam belonging to the parties in question was entered in "Tuckas" in the old accounts of the village, the tucka being held to contain the extent of the wurkus as well as the rice land belonging to each holding. At Mr. Coles' revision of the assessment of this turuf, all the rice land held as Inam was regularly measured and recorded in the name of its respective holder; and all the wurkus land *under cultivation in the year* in which his measurement was made, was likewise measured and recorded in the same way. The extent and value of the Inam holdings thus recorded have, from that time to the present, been regularly shown in the accounts of the village as the deduction on that account.

7. But under the system of triennial measurements of wurkus cultivation in force in this turuf and throughout the Morbar talooka, to the introduction of the settlement, the Tullatee has regularly measured the extent of such cultivation in the occupation of these Inamdars, and anything in excess of the value recorded in the accounts, in the manner explained in the foregoing paragraph, has been considered as liable to the payment of revenue. For instance, supposing an Inamdar to be entitled to Rs. 5 as wurkus Inam, and that his wurkus cultivation in the year amounts to Rs. 6, calculated at the rate of the turuf (which was eight annas per beegah, in this case), one rupee would be charged as assessment pertaining to

Government land, and be levied as revenue. From this it will be seen that the extent of the Inam of these parties in wurkus lands was not regularly defined at Mr. Coles' revision; and that, owing to the want of a proper record of the same, a certain sum has been assumed as its value, and continued as such to the present time.

8. When the survey was being extended to this turuf, inquiry was made as to the boundaries of the wurkus lands held as Inam; but as no sub-division of the Inam and revenue-paying portions of the same had been made at Mr. Coles' survey, I was unable to mark off the respective portions of each into separate numbers, and the whole was consequently divided off into numbers, as if it had been entirely revenue-paying land. On the introduction of the settlement this season, I allowed each party a deduction from the assessment of his wurkus lands to the value of the sum recorded as Inam at Mr. Coles' revision. The Inamdars are, however, very dissatisfied with this arrangement, as, owing to the large extent of wurkus land in their occupation, they will be charged in many cases double what they have hitherto paid. But as the parties in question are the holders of great part of the revenue-paying as well as the Inam wurkus lands of the village, it is impossible, in the absence of any previously-defined boundaries, to ascertain and mark off the portion belonging to each kind of tenure.

9. There can, I think, be little doubt that Mr. Coles' plan of recording as Inam *simply the extent under cultivation in the year of his survey* was not a fair settlement, for the cultivation of wurkus lands is subject to great fluctuation, owing to the necessity for occasional fallow. The hardship of the plan has not, however, been felt to the present, owing to the parties having been charged only for the land actually under cultivation; but now that they are called on to pay the assessment for all the land in their occupation, with the exception of the extent set apart as equivalent to Mr. Coles' value of the Inam, the case is very different, as, in many instances, they will have to pay two and three times the amount of their former payments.

10. It appears to me that the fairest way of settling this case is to allot off to each individual the extent he is entitled to, according to a calculation based on the value of the old "Tucka" measurements of the village; to adopt, in fact, the course followed with reference to certificates passed by the Inam Commission. With the view to carrying

out such a plan, I have prepared the following statement, which exhibits the value assigned as Inam by Mr. Coles (rice and wurkus included); the value according to the survey settlement; and the value worked out from the old tuckas in the manner above explained :—

Names of Villages.	Number of Tuckas.	Total Assessment according to Survey.	Value of Inam. According to Mr. Coles' Survey.	Value of Inam. According to Settlement made at Jummabundy.	Value of Inam. According to calculations based on the Tucka.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p
Vehlook	68 6 0	364 9 3	62 8 1	58 13 2	85 5 0
Alleweh	70 4 0	298 12 6	100 10 3	98 7 8	106 5 3
Kheir	38 2 0	310 1 0	42 10 11	54 9 1	130 2 0
Sailgaon	82 4 6	513 5 0	84 11 5	90 5 9	126 5 3
Wunoteh	36 14 0	146 3 3	27 3 5	27 12 1	39 10 1
Saie	24 8 6	168 13 3	39 11 1	43 14 0	48 2 10
Balowlee	39 10 4	207 12 6	41 3 3	37 12 0	52 6 7
Sheroshee.....	102 1 0	709 2 3	165 11 1	197 0 4	208 7 1
Mhan	64 12 0	792 7 3	76 2 8	80 13 9	195 13 1
Chasoleh	87 9 0	338 8 3	41 9 7	34 13 8	77 5 1
Ambewlee	36 8 0	220 15 9	43 14 5	54 4 0	60 7 5
Phanglosee	57 6 6	229 12 0	42 7 5	59 9 6	36 0 4
Tullegaon.....	202 4 6	1,374 11 0	341 9 11	308 9 9	441 11 3
Nudaie.....	97 9 6	515 7 9	89 2 2	87 0 9	145 4 1
Dhegaphul	19 0 0	59 13 9	42 14 9	42 6 0	40 15 4
Rupees..	1,027 3 10	6,250 6 9	1,242 2 5	1,276 3 6	1,794 4 8

The value of the Inams in these several villages, calculated in the manner above explained, appears to be as follows, viz:—

According to Mr. Coles' survey ..... Rs. 1,242 2 5
Do. present survey..... „ 1,276 3 6
Do. calculations based upon the tucka. „ 1,794 4 8

Looking at these results, it seems that there is a difference of only about Rs. 35 between Mr. Coles' and my own value of these Inams, but a difference of above Rs. 500 between our values, and that resulting from the calculation based upon the tucka; that is to say, supposing the latter plan of settling the value of these Inams to be adopted—and I would strongly urge its being so,—the Jemadars and people of this district will require to have wurkus land to the value of above Rs. 500 made over to them, in addition to that allowed by me at time of making the jummabundy.

11. It will not, perhaps, be convenient for the Inam Commission to inquire into this case at once. I think therefore that the plan suggested might be carried out, subject to their future decision; and there can be little objection to this course, as the lands in question are held as service Inams, being in lieu of hucks in the case of the Jemadars of the turuf, and as payment for services as village officers on the part of the Patel and Mhars. In the latter case, there certainly can be no objection to the plan proposed, as the value of the service Inam will hereafter be fixed on the extension, to this district, of the scheme of remunerating Patels and Mhars, now being carried out in the collectorate. The turuf in which these Inams are situated is in the northern part of Morbar, adjoining Kolwun talooka; and being the locality in which disturbances have frequently occurred, I think it would be bad policy to run the risk of spreading discontent amongst the influential people of this turuf, by not dealing liberally with them in reference to their claims in this case. The plan of settlement here proposed will, I think, be popular, and at the same time will give them what they are fairly entitled to.

12. There are two other turufs of the talooka in which the wurkus Inams were treated in the manner explained in the foregoing paragraphs; but in their case the people were quite content with the settlement made. This is, no doubt, attributable to the circumstance of the extent of wurkus land, with reference to rice, being small in their case; whereas the Inams, from being determined according to the cultivation of the year, are larger, with reference to the total area, than those of Juree Sheroshee, fixed upon the same plan, owing to the extent of wurkus being so much greater in the latter case. The application to these turufs of the plan recommended above would make very little change in their case; but in whatever way the arrangement may affect them, it should, I think, be introduced to ensure uniformity of system in settling this question.

13. I have applied the rates to the Isafut villages of the district; but the Isafutdars object to them, and seem to be determined to resist their levy. They claim the right to hold their villages at their present payments, which are less than the amount fixed by the survey; but as they have no lease or sunnud conferring such right, their claim appears to me to be quite inadmissible. It seems that the rates of these Isafut villages were not subjected to revision at the time

Mr. Coles' settlement was carried out; but there would not appear to have been any regular plan of treating this class of villages at that time, for we find that in the Panwell talooka, and in Callian also, their rates were revised at the general settlement of the district; whereas in Morbar, as above mentioned, they were not included under the general operation. There can, however, be no question as to the right of Government to assess such villages when not held under a lease or special; guarantee and there is no such authority to bar proceedings in these cases.

14. With regard to the terms on which the Ryots should be placed under the settlement in this class of villages, there are many cases in which they now hold their lands as independent Sootedars at the fixed rates of the village, being on the same footing as Dharehkurrees in the southern talookas. The status of this class of tenants must, of course, be respected. There are other lands in the same village let at muckta and grain rents, according to agreement made with the Isafutdar. There are some villages (those in Panwell for instance) where the whole of the land is said to be let out at the fixed rate of the village, the Isafutdar in this case having apparently no profit, except that, at Mr. Davies' revision, the value of the land then waste was not included in the amount fixed for the whole village, so that a margin of profit was in this way left. There are other cases where the Isafutdar is himself the occupier of almost all the land, his profit in this case being derived from the cultivation of the same.

15. A statement, showing the lands held as sootee at the fixed rates, and those let in muckta or at grain rents, was prepared, and with this I submitted to the Isafutdars that they should collect only the survey settlement from lands of the former class, but that their grain and muckta rates should be continued on the latter, the terms being duly registered in the Ryots' receipt-book. It appears to me that this plan of settlement is fair to the Isafutdar, as it does not deprive him of any existing privileges, and at the same time leaves him the profit derived from grain and muckta rates as a remuneration for the management of the village. In cases where the lands are, for the most part, held in sootee by the Isafutdar or his family, he derives his profit from their cultivation, and no further remuneration is needed.

16. In the case, however, of villages like those in Panwell, which are entirely let out at the rates of the settlement, some way of remu-

nerating the Isafutdar for the management of the village seems to be required; for if the whole assessment be taken from him, he can gain nothing, and will probably be a loser, as some of the lands will generally be waste. Mr. Davies is said to have excluded the value of the waste from the amount fixed as the assessment of the villages of this district. I think, however, it will be preferable to give the Isafutdar a percentage allowance for the management of the village—say, ten per cent. I would, however, deduct the amount allowed from the Survey Kumal, in preference to having it shown as an annual cash payment from the revenues. But this deduction should, I think, be allowed only in cases where the whole lands of the village are held at fixed rates by the Ryots.

17. I would suggest, then, that the Isafutdars be offered a lease of their villages for 30 years on the terms above explained, and that they be informed that the village will be resumed by Government unless they agree to the conditions specified. As the case now stands, they refuse to accept the settlement, and the introduction of the measure has been deferred for this season in Panwell on that account. Their objection is chiefly confined to the payment of the increase of assessment caused by the application of the Survey rates; but there can, I think, be no doubt as to the right of Government to enforce the levy of this amount. A settlement of the terms on which these villages are to be leased out to the Isafutdars is urgently required, for at present matters are in an unsatisfactory state.

18. Four copies of the Diagram of Kinowly Petta are herewith forwarded, one of which I beg you will kindly insert in the body of the original Report facing paragraph 21; those for the Mamlutdar's division are in course of preparation, and will be forwarded as soon as ready.

In a tin-case.

I have the honour to be,

Sir,

Your most obedient Servant,

J. Francis, Captain,
Supt. Revenue Survey and Assessment,
Tanna and Rutnagherry.

STATEMENT contrasting the Survey Settlement with past Payments for the Villages of the Mamlutdar's Division of the Morbar Talooka.

Numbers.	Names of Villages.	Payments under present Settlement.				Assessment according to proposed Survey Rates.							Total Cultivation and Waste.
		Taken on the average for 10 years.	According to Jummabundy of 1858-59.			Rate.	On the Cultivation of 1859-60.			On Waste Lands.			
			Rice.	Wurkus.	Total.		Rice.	Wurkus.	Total.	Rice.	Wurkus.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs. a.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Kachkolee	413	434	91	525	4 8	411	78	489	35	51	86	575
2	Thoudlee	584	645	86	731	4 8	593	122	715	28	10	38	753
3	Sasueh	409	440	41	481	4 8	417	52	469	19	15	34	503
4	Naweh Khoord	515	548	56	604	4 8	523	89	672	20	38	58	730
5	Borewlee	258	274	23	297	4 8	229	41	270	14	5	19	289
6	Kanoleh	423	444	70	514	4 8	470	87	557	15	7	22	579
7	Museh	653	671	123	794	4 8	687	101	788	30	40	70	858
8	Cherud	421	442	50	492	4 8	388	61	449	30	1	31	480
9	Aumbtambeh	320	326	27	353	4 8	300	26	326	11	10	21	347
10	Jamboordeh	546	584	42	626	4 8	536	31	567	18	14	32	599
11	Ambehgaon	725	743	64	807	4 8	612	92	704	71	48	119	823
12	Kendoorlee	673	668	55	723	4 8	623	59	682	54	17	71	753
13	Kondaleh	655	686	91	777	4 8	643	145	788	8	0	8	796
14	Dhanowlee	358	375	48	423	4 8	389	43	432	4	7	11	443
15	Mallair	616	608	71	679	4 8	628	83	711	14	3	17	728
16	Puwaleh	1,005	985	236	1,221	4 8	992	220	1,212	71	24	95	1,307
17	Balookh	649	671	97	768	4 8	624	71	695	33	5	38	733
18	Wudowlee	762	766	78	844	4 8	748	94	842	116	3	119	961
19	Kurowleh	1,139	1,217	227	1,444	4 8	1,048	68	1,116	33	177	210	1,326
20	Asoseh	417	435	39	474	4 8	443	29	472	19	2	21	493

21	Wudoo	14	42	9	51	4	8	38	6	44	4	....	4	48
22	Chickleh	156	171	32	203	4	8	158	20	178	2	3	5	183
23	Wagewlee	878	883	130	1,013	4	8	854	66	920	40	57	97	1,017
24	Usoleh	817	803	113	916	4	8	864	118	982	41	9	50	1,032
25	Wajleh	338	345	36	381	4	8	323	43	366	31	17	48	414
26	Keesore*	376	384	37	421	4	8	356	45	401	19	1	20	421
27	Goraleh	402	411	56	467	4	8	452	40	492	13	....	13	505
28	Nondenee	152	154	33	187	4	8	164	17	181	4	1	5	186
29	Paishanee	265	265	35	300	4	8	233	44	277	14	8	22	299
30	Phunsolee	645	645	88	733	4	8	638	75	713	79	92	171	884
31	Pulluskhul	219	231	28	259	4	8	220	34	254	6	13	19	273
32	Seerowlee	939	940	127	1,067	4	8	1,079	119	1,198	33	8	41	1,239
33	Veerah	184	157	52	209	4	8	210	57	267	33	....	33	300
34	Sazaie	687	748	111	859	4	8	702	92	794	15	1	16	810
35	Morbar	1,613	1,669	70	1,739	4	8	1,805	149	1,954	63	6	69	2,023
36	Tembreh, Boodrook	624	661	129	790	4	8	552	77	629	15	....	15	644
37	Koodowlee	600	583	66	649	4	8	536	47	583	72	10	82	665
38	Dhanewlee	344	361	43	404	4	8	309	53	362	34	7	41	403
39	Bramungaon	326	329	55	384	4	8	353	47	400	5	10	15	415
40	Seergaon	499	488	54	542	4	8	522	42	564	48	15	63	627
41	Tembgaon	200	194	26	220	4	8	165	37	202	31	....	31	233
42	Moraie	476	479	98	577	4	8	450	84	534	22	7	29	563
43	Nuraie	415	463	70	533	4	8	451	97	548	3	17	20	568
44	Kotebghur	276	279	23	302	4	8	303	45	348	3	1	4	352
45	Boowun	733	724	76	800	4	8	732	59	791	6	....	6	797
46	Kullumkhund	520	525	65	590	4	8	464	87	551	2	....	2	553
47	Duhegaon	520	523	40	563	4	8	495	48	543	30	12	42	585
48	Dowpeh (Isafut)	452	452	55	507	4	8	495	55	550	23	2	25	575
49	Mohoghur	422	423	158	581	4	0	376	71	447	42	101	143	590
50	Patgaon	343	363	316	679	4	0	374	30	404	158	416	574	978
51	Agasee	571	576	71	647	4	0	531	48	579	40	10	50	629
52	Dunghurnaweh	944	978	93	1,071	4	0	885	62	947	30	41	71	1,018
53	Khanewda	518	537	56	593	4	0	528	49	577	7	24	31	608
	Carried over.. Rs.	28,009	28,748	4,066	32,414	....		27,901	3,555	41,556	1,611	1,366	2,977	34,513

* Written "Kelar" in original rate statement.

Numbers.	Names of Villages.	Payments under present Settlement.				Assessment according to proposed Survey Rates.							Total Cultivation and Waste.
		Taken on the average for 10 years.	According to Jummabundy of 1858-59.			Rate.	On the Cultivation of 1859-60.			On Waste Lands.			
			Rice.	Wurkus.	Total.		Rice.	Wurkus.	Total.	Rice.	Wurkus.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs. a.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought over.. Rs.	28,009	28,748	4,066	32,414	....	27,901	3,555	41,556	1,611	1,366	2,977	34,513
54	Gowehlee	328	350	37	387	4 0	312	60	372	20	17	37	409
55	Gagoorlee	218	223	24	247	4 0	220	27	247	5	11	16	263
56	Bandewlee	617	608	55	663	4 0	554	60	614	45	31	76	690
57	Sakoorlee	468	456	41	497	4 0	430	62	492	68	34	102	594
58	Narewlee.....	873	840	75	915	4 0	738	60	798	73	36	109	907
59	Oochaleh	1,011	1,056	39	1,095	4 0	863	59	922	93	31	124	1,046
60	Tullehkul	329	352	18	370	4 0	285	17	302	10	1	11	313
61	Kapolee	601	601	60	661	4 0	544	36	580	31	39	70	650
62	Kulumbeh	710	726	91	817	4 0	624	61	685	12	78	90	775
63	Toolaie.....	360	380	61	441	4 0	302	37	339	31	16	47	386
64	Kulumbhar	293	299	25	324	4 0	249	27	276	6	10	16	292
65	Kanarleh.....	457	470	98	568	4 0	403	79	482	4	24	28	510
66	Vedeh	1,048	1,076	72	1,148	4 0	974	92	1,066	43	68	111	1,177
67	Dhaireh	538	550	27	577	4 0	441	31	472	12	22	34	506
68	Marus	501	530	60	590	4 0	476	50	526	45	56	101	627
69	Raweh	474	501	49	550	4 0	471	84	555	57	25	82	637
70	Jambghur	138	137	22	159	4 0	131	26	157	7	....	7	164
71	Khandareh	597	632	66	698	4 0	584	85	669	15	39	54	723
72	Sewleh.....	1,016	1,081	140	1,221	4 0	1,044	179	1,223	76	1	77	1,300
73	Arebleh, Boodrook....	527	540	53	593	4 0	564	69	633	12	1	13	646
74	Koltun	1,045	1,101	106	1,207	4 0	1,048	133	1,181	53	32	85	1,266
75	Manewlee, Boodrook ..	447	435	50	485	4 0	385	58	443	52	3	55	498

76	Kandup	894	912	80	992	4	0	921	134	1,055	39	5	44	1,099
77	Badaneh	829	861	83	944	4	0	793	123	916	63	6	69	985
78	Kasgaon	1,397	1,377	113	1,490	4	0	1,152	149	1,301	49	130	179	1,480
79	Kootul	529	514	46	560	4	0	466	67	533	34	4	38	571
80	Nandgaon	288	299	27	326	4	0	318	48	366	13	25	38	404
81	Surulgaon	1,163	1,172	133	1,305	4	0	1,297	166	1,463	59	6	65	1,528
82	Mohopeh	337	354	40	394	4	0	422	70	492	41	....	41	533
83	Nagaon	1,195	1,234	95	1,329	4	0	1,163	164	1,327	62	16	78	1,405
84	Dhywulee	490	507	28	535	4	0	502	57	559	10	....	10	569
85	Majgaon	692	716	45	761	4	0	728	75	803	10	17	27	830
86	Manewlee, Khoord	482	503	46	549	4	0	515	73	588	95	22	117	705
87	Tooneh	334	339	17	366	4	0	326	40	366	7	11	18	384
88	Pureh	533	560	23	583	4	0	575	27	602	45	42	87	689
89	Kandlee	182	189	10	199	4	0	187	31	118	14	6	20	238
90	Ojewleh	294	330	23	353	4	0	328	19	347	5	26	31	378
91	Ambleh, Khoord.....	208	215	21	236	4	0	182	26	208	22	17	39	247
92	Sakreh	1,227	1,247	114	1,361	4	0	1,208	142	1,350	44	59	103	1,453
93	Kurchondeh	207	228	121	349	4	0	232	63	295	14	....	14	309
94	Heraghur.....	185	174	18	192	4	0	180	16	196	21	4	25	221
95	Kalehwurkul	149	147	54	201	4	0	189	41	230	26	....	26	256
96	Tembreh, Khoord	179	182	23	205	4	0	163	32	195	1	6	7	202
97	Mandweh.....	105	106	23	129	4	0	85	22	107	2	6	8	115
98	Seelund	176	182	54	236	4	0	162	19	181	13	22	35	216
99	Kamghur.....	174	171	21	192	4	0	137	25	162	17	5	22	184
100	Berwarree	173	172	22	194	4	0	163	34	197	12	16	28	225
101	Tulleh	115	104	31	135	4	0	110	22	132	22	1	23	155
102	Manewlee	544	585	127	712	4	0	615	84	699	56	38	94	793
103	Sadolee	351	415	36	451	4	0	382	32	414	30	3	33	447
104	Potgaon (Isafut).....	318	318	37	355	4	0	462	55	517	34	23	57	574
105	Masleh (Isafut)	307	307	77	384	4	0	600	36	636	77	....	77	713
106	Dusaie.....	698	717	64	781	4	0	784	100	884	80	18	98	982
107	Tulowlee.....	396	441	27	468	3	8	455	46	501	11	5	16	517
108	Keesul.....	813	826	75	901	3	8	761	66	827	43	62	105	932
	Carried over.. Rs.	58,569	58,096	7,089	64,695	....		56,186	7,051	63,154	3,442	2,542	5,994	69,231

Numbers.	Names of Villages.	Payment under present Settlement.				Assessment according to proposed Survey Rates.							Total Cultivation and Waste.
		Taken on the average for 10 years.	According to Jummabundy of 1858-59.			Rate.	On the Cultivation of 1859-60.			On Waste Lands.			
			Rice.	Wurkus.	Total.		Rice.	Wurkus.	Total.	Rice.	Wurkus.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs. a.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought over.. Rs.	58,569	58,096	7,089	64,695	....	56,186	7,051	63,154	3,442	2,542	5,994	69,231
109	Mahaj	169	173	22	195	3 8	185	29	214	3	2	5	219
110	Doodnolee	238	257	56	313	3 8	299	25	324	4	20	24	348
111	Kalpsee	197	205	68	273	3 8	211	54	265	6	24	30	295
112	Eend	629	661	53	714	3 8	668	95	763	106	41	147	910
113	Kaiduleh.....	372	376	28	404	3 8	349	47	396	3	1	4	400
114	Ulleanee	192	198	26	224	3 8	219	47	266	13	8	21	287
115	Pimpulghur	80	80	4	84	3 8	86	6	92	30	7	37	129
116	Chope	212	227	23	250	3 8	251	21	272	17	13	30	302
117	Saelseelghur	638	660	60	720	3 8	667	106	773	45	10	55	828
118	Oombrolee, Boodrook..	257	261	29	290	3 8	271	27	298	13	8	21	319
119	Bulehgaon	771	793	104	897	3 8	754	92	846	28	76	104	950
120	Tokowdeh	146	145	13	158	3 8	141	6	147	6	2	8	155
121	Ghera Killeh, Sidghur..	21	11	18	29	3 0	15	1	16	30	58	88	104
122	Tulowlee	595	593	41	634	3 0	603	67	670	7	5	12	682
123	Wyshakureh	506	522	151	673	3 0	470	123	593	9	....	9	602
124	Mur	238	267	85	352	3 0	249	58	307	10	11	21	328
125	Kullumbhar.....	377	433	98	531	3 0	402	23	425	5	67	72	497
126	Kawareh	265	276	59	335	3 0	273	63	336	4	15	19	355
127	Naiegaon.....	218	222	43	265	3 0	217	12	229	5	41	46	275
128	Padleh	186	203	46	249	3 0	233	47	280	2	26	28	308
129	Deoghur	42	43	14	57	3 0	61	9	70	13	6	19	89
130	Mandwuth	115	128	9	137	3 0	115	22	137	12	3	15	192

131	Yeklureh.....	361	371	119	490	3	0	409	118	527	10	16	26	553
132	Duhegaon	191	205	44	249	3	0	212	46	258	3	12	15	273
133	Puloo	478	496	177	673	3	0	490	149	639	16	92	108	747
134	Sanowleh	1,047	1,114	174	1,288	3	0	1,040	180	1,220	9	35	44	1,264
135	Manewlee	131	137	24	161	3	0	161	16	177	8	7	15	192
136	Jarghur	221	241	127	368	2	8	230	53	283	2	4	6	289
137	Kootul	295	333	141	474	2	8	346	90	436	8	17	25	461
138	Pangneh	169	175	87	262	2	8	159	73	232	4	2	6	238
139	Oombrolee, Khoord ..	234	249	66	315	2	8	239	65	304	1	11	12	316
140	Pendree	127	135	118	253	2	8	142	76	218	5	....	5	223
141	Kapree.....	369	378	105	483	2	8	388	92	480	4	17	21	501
142	Hehdowlee	98	100	26	126	2	8	104	21	125	3	....	3	128
143	Koorshait	122	124	113	237	2	8	154	47	201	1	3	4	205
144	Walewreh	31	34	174	208	2	0	47	5	52	8	67	75	127
145	Merdee	87	104	163	267	2	0	116	53	169	6	2	8	177
146	Sawurneh	17	5	23	28	2	0	6	....	6	11	38	49	55
147	Phagoolguwan	58	67	83	150	2	0	60	8	68	1	40	41	109
148	Borandeh.....	53	48	124	172	2	0	50	35	85	1	23	24	109
149	Neyadee	223	219	92	311	2	0	199	83	282	17	32	49	331
150	Morosee	70	74	52	126	2	0	64	61	125	1	....	1	126
151	Dewanpara	23	24	56	80	2	0	26	5	31	1	5	6	37
152	Oodaldoho	27	29	9	38	2	0	27	5	32	....	....	....	32
153	Tethbee	15	9	87	96	2	0	9	....	9	5	41	46	55
154	Killeh, Gorukgur.....	....	....	2	2	....		....	....	....	....	1	1	1
	Total... Rs.	67,480	69,511	10,325	79,836	....		67,603	9,312	76,915	3,948	3,451	7,399	84,314

NOTE.—The following changes were made in the rates originally proposed as per statement accompanying Report, viz. :—

Villages transferred from Class 2nd to Class 1st :—Balookh, Wudowlee. *Villages transferred from Class 1st to Class 2nd* :—Sewleh, Ambleh, Boodrook.
Villages transferred from Class 2nd to Class 3rd :—Kissul, Tulowlee, Kaiduleh, Saelseelghur.
Villages transferred from Class 3rd to Class 4th :—Mandwuth.

J. FRANCIS, Captain,
Supt. Revenue Survey and Assessment, Tanna and Rutnagherry.

(Collector of Tanna's letter, No. 561, *dated* 30*th March* 1860, *and No.* 2189, *dated* 16*th November* 1860, *forwarding Captain Francis' Reports on the assessment of the Morbar talooka.)*

No. 2788 OF 1860.

REVENUE DEPARTMENT.

Revenue Commissioner's Office,
Camp Kunhur, 24*th December* 1860.

Submitted to Government for orders.

2. The settlement of the Morbar talooka, undertaken in January 1860, occupies two separate reports—one for the Mamlutdar's division, and the other for the Mahalkurry's. This was unavoidable, as the classification of the soils in the former could not be completed in sufficient time to admit of the preparation of the necessary papers before Captain Francis left for Rutnagherry. Mr. Morgan did well to authorise the revision of the assessment on the data furnished in the report on the Mahalkurry's charge; and the settlement of the district so soon after its classification reflects credit on Captain Francis, as evincing his zeal for the public service.

3. The district just settled is described to be very unfavourably circumstanced with regard to means of transport, the greater portion of its surface being too rough and undulating for cart traffic, and nothing in the shape of roads having as yet been done towards remedying these natural defects. Its inhabitants are therefore at a disadvantage when compared with the people of the other districts revised by the Survey, in not possessing facilities for the conveyance of produce to the great markets along the coast. They are, however, not badly off. The old assessment, introduced, under orders from Government in 1837-38, by Mr. George Coles, then Assistant Collector of Tanna, has been very beneficial in its effects, and has improved the resources of the Ryot. The remissions annually allowed at the jummabundy since the above year have been but trifling in amount.

Captain Francis' para. 6.

Captain Francis' paragraph 9.

4. Captain Francis' settlement may therefore be considered to be an equalisation of the rates on the Revenue Survey principles. The rates proposed by him, and assented to by the Collector, are as follows:—

Captain Francis' paragraph 11.

For 1st class villages	Rs.	4	8	0	per acre.
2nd do. do.	„	4	0	0	per do.
3rd do. do.	„	3	8	0	per do.
4th do. do.	„	3	0	0	per do.
5th do. do.	„	2	8	0	per do., and Rs. 2.

They are similar to those introduced into the Nusrapoor talooka, the considerations which influenced the latter being applicable to the former also. The consideration with which Captain Francis has treated the jungly villages, inhabited for the most part by Colie tribes, has the full concurrence of the Revenue Commissioner.

Captain Francis' paragraph 10.

Captain Francis' paragraphs 16 and 17.

5. A slight alteration has been made by Captain Francis in the grouping of the villages since their classification at the date of his first report; but this is of no material consequence. The following statement contains a synopsis of the proposed settlement:—

Division or Charge.	No. of Villages.	Average of the Collections for ten years.	Jummabundy of 1859-60, if according to old rates.			Jummabundy of 1859-60, according to Survey rates.			Survey rates on Waste.	Total Survey Kumal for the District.
			Rice.	Wurkus.	Total.	Rice.	Wurkus.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mamlutdar's ..	154	67,480	70,738	10,140	80,878	68,018	9,215	77,233	6,237	83,470
Mahalkurry's ..	94	45,136	47,052	6,429	53,481	45,332	6,615	51,947	3,564	55,511
Total..	248	1,12,616	1,17,790	16,569	1,34,359	1,13,350	15,830	1,29,180	9,801	1,38,981
Increase		16,564	....	....	....	....	....	....	..	4,622
Decrease		....	....	....	....	4,440	739	- 5,179	..	....

It shows a decrease of Rs. 5,179 as compared with what would have been realizable (in 1859-60) according to old rates; and there is also a deficit of Rs. 3,451 when compared with the collections of the preceding year, 1858-59. But against this reduction must be placed, as a set off, the revenue derivable under the survey from tracts set apart

for grazing purposes, and from the dullé, cultivation hitherto unassessed, which have not been included in the above account; the comparision, then, will bear a more favourable aspect. A contrast with the average of the collections for the past ten years, gives an increase in favour of the settlement under review of Rs. 16,564.

6. The wurkus lands of the district generally are of little or no value, except as supplying rab. They have therefore been assessed at three annas per acre, being one anna less than the maximum standard determined by Government. A few villages, somewhat advantageously situated with reference to means of transport, have, however, been rated at four annas.

Captain Francis' paragraph 18.

7. On the whole, the new settlement may be viewed as satisfactory. Captain Francis' observations in support of his measures are so replete in themselves, that the Revenue Commissioner thinks he cannot do better than refer to them for any further information or explanation which His Excellency in Council may consider necessary.

8. The rubbee lands in the talooka are very limited in extent. The revenue realized therefrom in 1858-59 being only Rs. 19, they have been assessed at the usual rate of Rs. 1-8-0 per acre.

Captain Francis' paragraph 19.

9. Paragraphs 26 and 27 of Captain Francis' first report, No. 21, treat of the lands belonging to the Panderpeshas of the district. The *more definite information* therein promised has not been supplied in his second report, No. 324; but it is presumed that a record of those lands has not been found, and that they have been dealt with in the same manner as the holdings of other Ryots. A reference has been made to the Collector of Tanna, requesting him to state the mode of settlement adopted in the case of these Panderpeshas, and his reply will be duly communicated to Government on receipt.

10. With regard to the Isafutdars, Government have already decided as follows (paragraph 8 of their Resolution, No. 2662, dated 9th July 1859):—

"The Isafutdars do not hold their villages either wholly or partially exempt from payment of revenue, and it is not proposed now to question their title to the Isafut tenure. There is no objection therefore to the assessment of these villages, whether higher or lower than before, being enforced by the Collector simultaneously with the introduction of the revised settlement."

This decision, it is to be remembered, was based on the statement made in paragraph 34 of Captain Francis' report on the assessment of the Callian and Tullojah talookas, to the effect that, "whenever a general revision of assessment" had "been made, the Isafut villages" were "invariably included under it;" but it now turns out that the Isafut villages in the Morbar talooka were *not* included in Mr. Coles' settlement; and Captain Francis states that "there would *not* appear to have been any regular plan of treating this class of villages at that time." The right of Government to enforce the survey assessment is undeniable, and is not questioned; but Captain Francis now suggests a lenient method of settlement concerning them; and believing that the fact of the Isafatdars having enjoyed their so-called rights for a long time, coupled with the circumstance of concessions having been made in their favour in Mr. Davies' settlement by the *exclusion*, from the amount payable by them, of the value of the *waste* lands in their villages, entitles them to some consideration, the Revenue Commissioner sees no objection to its adoption, and begs to recommend it accordingly for the sanction of Government.

No. 128, dated 11th March 1859.

Paragraph 13 of his, No. 324.

11. There is another subject forming a portion of the settlement under report which calls for serious attention, viz. the wurkus inams of the Jemadars, Patels, and Mahars of some of the turufs of the Morbar talooka. The Revenue Commissioner concurs entirely with Captain Francis in the views expressed by him in paragraphs 6 to 12 of his report No. 324, and begs to second the arrangement therein proposed, which appears to be just and equitable. The difference between it and the result of Mr. Coles' survey, amounting to some Rs. 500, cannot fairly be viewed as a sacrifice, since that survey was confined to *one* year (the year in which it was conducted), and consequently not in any way indicative of the real state of affairs. But supposing even that it is so looked upon by Government, the object which it is calculated to secure seems to Mr. Mansfield a sufficient reason for its being authorised as a measure of policy. There appears to be no necessity for any reference to the Alienation Department, as the Inamdars cannot show their boundaries, nor state what extent of land they are entitled to. Its decision could only he founded on equity, as Captain Francis', and nothing more.

S. MANSFIELD, Revenue Commissioner, N.D.

No. 1178 of 1861.

Revenue Department,

Dated Bombay Castle, 12th March 1861.

To the Revenue Commissioner, N.D.
The Public Works Department of the Secretariat.

Copy of the Resolution passed by Government on the foregoing Documents.

His Excellency the Governor in Council sanctions the adoption of the several rates of assessment fixed by Captain Francis for the Mahalkurry's and Mamlutdar's division of the Morbar talooka of the Tanna Collectorate.

2. These rates appear to have been already introduced under the authority of the Collector, and a contrast with the average of the collections for the past ten years is stated to give an increase, in favour of the new settlement, of Rs. 16,564. Government concur therefore with the Revenue Commissioner, N. D., in considering the settlement as satisfactory.

3. The result of the reference which has been made by the Revenue Commissioner, N. D., to the Collector, in the case of the Panderpeshas of Morbar, has been submitted to Government with Mr. Mansfield's memorandum of 24th January, and will be separately disposed of.

4. The Governor in Council agrees in the views expressed by Mr. Mansfield with regard to the Isafut villages of the district, and approves of the method of settlement proposed by Captain Francis for those villages.

5. The arrangement suggested by Captain Francis, in reference to the wurkus inams of the Jemadars, Patels, and Mahars of that part

of the Mahalkurry's division known as the Juree Sheroshee turuf is, as recommended by the Revenue Commissioner, authorised as a measure of policy.

6. The opinion recorded by the Revenue Commissioner, as to the promptitude with which the settlement of the district was made by Captain Francis soon after its classification, is fully concurred in by Government.

7. Extracts from the communications noted in the margin, on the subject of roads, to be transferred to the Public Works Department of the Secretariat for information, and for the issue of such orders as may be deemed necessary.

Paragraphs 6 and 7 of Captain Francis' report No. 21, dated the 13th January 1860.
Part of paragraph 3 of Mr. Mansfield's memorandum No. 2788, dated the 24th December 1860.

A. D. Robertson,
Acting Secretary to Government.

No. 115 of 1861.

Revenue Department.

Memorandum by the Revenue Commissioner, Northern Division.

The following letter from the Collector of Tanna.

Submitted to Government in continuation of the Revenue Commissioner's memorandum, No. 2788, dated 24th December 1860, paragraph 9.

S. Mansfield,
Revenue Commissioner, N.D.

Bombay, 24th January 1861.

No. 133 OF 1861.

Tanna Collector's Office, Purga,
18th January 1861.

From J. R. MORGAN, Esq.,
Collector of Tanna,

To S. MANSFIELD, Esq.,
Revenue Commissioner, N.D.

SIR,—With reference to your endorsement No 2789, dated 24th ultimo, forwarding extract paragraph 9 of your review of the Morbar settlement report, No. 2788, dated 24th idem, I have the honour to inform you that, on calling upon Captain Francis, Superintendent Revenue Survey, for report, this officer, under date the 5th January, states—

No. 13.

"I beg to explain that, on examining the accounts of the district, I found that there is no record of any specific lands having been assigned to the Panderpeshas at a lower rate than is paid by other Ryots. Their claim to a privilege of the nature above stated was consequently considered inadmissible, and the survey settlement was applied to their holdings on the same terms as to those of the Ryots of the district.

I have the honour to be, &c.

J. R. MORGAN,
Collector.

No. 1428 of 1861.

REVENUE DEPARTMENT,

Dated Bombay Castle, 26th March 1861.

To the REVENUE COMMISSIONER,
Northern Division.

Copy of the Resolution passed by Government on the foregoing Documents.

Captain Francis' proceedings may be approved.

A. D. ROBERTSON,
Acting Secretary to Government.

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